



Trustees' Financial Summary

FY2015-16

Submit ID: 0458-75930211

**** Recalculated ****

22 Jefferson County

0458 Cardwell Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Dawn Lewton **Phone #:** (406) 287-3321

(Signature)

(Date)

Chair, Board of Trustees: Mike Mastel

(Signature)

(Date)

County Superintendant Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Dorothy Shaw	LOCAL		
200	1314 REAP	FEDERAL		
201	2010 REAP	FEDERAL		
212	2012 REAP	FEDERAL		
222	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
311	Title I Improving Basic Programs	FEDERAL		84.010A
400	whitehall Early Release	LOCAL		
441	Altacare	STATE		
446	Title II Part A	FEDERAL		84.367

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72,655.87	38,953.18	119,752.17	
02	Taxes Receivable - Real and Personal (120-149)	1,884.16			
03	Taxes Receivable - Protested (150-159)	90.07		15.43	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	74,630.10	38,953.18	119,767.60	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,884.16			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	72,745.94	38,953.18	119,767.60	
52	TOTAL FUND BALANCE/EQUITY	72,745.94	38,953.18	119,767.60	
53	TOTAL LIABILITIES AND FUND BALANCE	74,630.10	38,953.18	119,767.60	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	268.34	43,503.66	38,240.14	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,862.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	268.34	43,503.66	46,102.14	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	268.34	43,503.66	46,102.14	
52	TOTAL FUND BALANCE/EQUITY	268.34	43,503.66	46,102.14	
53	TOTAL LIABILITIES AND FUND BALANCE	268.34	43,503.66	46,102.14	

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0458 Cardwell Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	538,222.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	538,222.27			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	538,222.27			
52	TOTAL FUND BALANCE/EQUITY	538,222.27			
53	TOTAL LIABILITIES AND FUND BALANCE	538,222.27			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	597.67	2,466.99		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	597.67	2,466.99		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	597.67	2,466.99		
52	TOTAL FUND BALANCE/EQUITY	597.67	2,466.99		
53	TOTAL LIABILITIES AND FUND BALANCE	597.67	2,466.99		

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,749.50	260,105.44
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,749.50	260,105.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			10,749.50	260,105.44
52	TOTAL FUND BALANCE/EQUITY			10,749.50	260,105.44
53	TOTAL LIABILITIES AND FUND BALANCE			10,749.50	260,105.44



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		23,067.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		23,067.62		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		23,067.62		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		23,067.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		23,067.62		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	75,568.37	74,991.64
1112	District Levy - Personal Property	53.23	2,380.30
1190	Penalties and Interest on Taxes	9.15	39.20
1510	Interest Earnings	3.31	4,583.64
1900	Other Revenue from Local Sources	6,913.27	7,784.73
3110	Direct State Aid	129,908.21	132,223.05
3111	Quality Educator	16,858.76	17,121.50
3112	At Risk Student	867.51	1,668.25
3113	Indian Education For All	979.20	960.48
3114	American Indian Achievement Gap	600.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	6,699.00	6,342.03
3116	Data For Achievement	720.00	920.00
3118	Natural Resource Development	925.75	1,484.41
3444	State School Block Grant	15,330.24	15,330.24
3445	State Combined Fund School Block Grant	3,046.39	3,046.39
3446	SB96 Block Grant Reimbursement	354.88	0.00
3447	SB96 Combined Block Grant Reimbursement	143.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		258,980.78	269,490.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	137,999.47	97,833.56	
			2XX Personal Services - Employee Benefits	11,536.23	22,314.41	
			3XX Purchased Professional and Technical Services	2,145.00	2,409.00	
			5XX Other Purchased Services	2,767.33	3,998.19	
			6XX Supplies and Materials	25,646.49	14,355.32	
			810 Dues and Fees	27.00	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	20.00	0.00	
		222X	Educational Media Services			
			810 Dues and Fees	229.00	0.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	14,374.74	11,340.00	
			3XX Purchased Professional and Technical Services	10,680.00	2,210.00	
			5XX Other Purchased Services	2,780.66	1,922.64	
			6XX Supplies and Materials	364.54	1,226.17	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures	43.84	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	12,532.34	9,743.67
			3XX Purchased Professional and Technical Services	0.00	5,338.00
			4XX Purchased Property Services	13,515.05	15,574.61
			6XX Supplies and Materials	10,860.57	8,758.75
			8XX Other Expenditures	352.76	352.76
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,915.00	1,545.00
			4XX Purchased Property Services	179.15	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,174.27	1,143.11
			2XX Personal Services - Employee Benefits	0.00	2,109.32
			3XX Purchased Professional and Technical Services	515.82	623.91
			6XX Supplies and Materials	4,474.15	248.92
	360 State Gifted & Talented Reimbursement				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	984.03	957.03
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	1,305.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,193.48	1,090.00
			8XX Other Expenditures	1,200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>266,815.92</u>	<u>205,094.37</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					8,349.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					269,490.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					205,094.37 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,745.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	17,314.45	20,786.18
	1112 District Levy - Personal Property	16.89	654.90
	1190 Penalties and Interest on Taxes	2.97	10.53
	1510 Interest Earnings	109.07	1,763.20
	1900 Other Revenue from Local Sources	8,961.22	8,053.54
	2220 County On-Schedule Trans Reimb	7,563.09	6,203.96
	3210 State On-Schedule Trans Reimb	7,866.00	2,173.70
	3444 State School Block Grant	1,795.42	1,795.42
	3446 SB96 Block Grant Reimbursement	170.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,799.60	41,441.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		23,557.00	15,318.00
		2XX Personal Services - Employee Benefits		0.00	5,791.19
		4XX Purchased Property Services		4,584.85	6,251.12
		5XX Other Purchased Services		17,302.70	11,151.33
		6XX Supplies and Materials		0.00	834.12
		8XX Other Expenditures		0.00	52.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,444.55	39,398.27

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	36,910.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,441.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,398.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,953.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	32,481.22	32,007.65
	1112 District Levy - Personal Property	22.47	1,027.09
	1190 Penalties and Interest on Taxes	3.85	16.88
	1510 Interest Earnings	180.73	3,546.13
	1900 Other Revenue from Local Sources	2,300.42	3,207.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,988.69</u>	<u>39,805.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	79,962.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,805.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	119,767.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1613 Special Milk Program	0.00	784.43
	1900 Other Revenue from Local Sources	0.00	5,137.01
	4550 Federal Child Nutrition	902.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>902.99</u>	<u>5,921.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			5XX Other Purchased Services	2,357.62	3,113.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,357.62	3,113.20

Schedule Of Changes Worksheet				Fund Code 12
Beginning Fund Balance				-2,808.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,921.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,113.20 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	75.58	186.91
	1900 Other Revenue from Local Sources	11,272.81	12,237.17
	2240 County Retirement Distribution	28,719.26	28,398.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40,067.65</u>	<u>40,822.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	27,308.56	17,148.19
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	1.62	0.00
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	1,269.69	1,005.48
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	1,133.55	863.94
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,116.91	1,340.22
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,576.83	1,150.53
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	83.44	86.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,490.60</u>	<u>21,594.48</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	24,275.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,822.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,594.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,503.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
200	1314 REAP	
	4200 Title I, Part A, Improving Basic Programs	1,050.00
222	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	12,160.00
311	Title I Improving Basic Programs	
	4100 Federal Miscellaneous Grants - Direct from Feds	3,652.87
	4200 Title I, Part A, Improving Basic Programs	10,059.00
441	Altacare	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	18,610.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,532.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
102	Dorothy Shaw				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			8XX Other Expenditures		1,500.00
			102 Subtotal		1,500.00
200	1314 REAP				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		265.00
	21XX Support Services - Students				
			810 Dues and Fees		1,522.00
			200 Subtotal		1,787.00
201	2010 REAP				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,050.00
			201 Subtotal		1,050.00
222	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			6XX Supplies and Materials		1,016.40
			222 Subtotal		1,016.40



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
311	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		13,367.60
			2XX Personal Services - Employee Benefits		1,718.65
			5XX Other Purchased Services		223.24
			6XX Supplies and Materials		302.84
			311 Subtotal		15,612.33
400	whitehall Early Release				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		60.00
			2XX Personal Services - Employee Benefits		4.74
			400 Subtotal		64.74
441	Altacare				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		17,607.45
			441 Subtotal		17,607.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					38,637.92

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					39,208.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,532.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,637.92 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,102.14 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
102 Dorothy Shaw	0.00	1,500.00	-1,500.00
200 1314 REAP	1,050.00	1,787.00	-737.00
201 2010 REAP	0.00	1,050.00	-1,050.00
222 Title I, Part A, Improving Basic Programs	12,160.00	1,016.40	11,143.60
311 Title I Improving Basic Programs	13,711.87	15,612.33	-1,900.46



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
400 whitehall Early Release	0.00	64.74	-64.74
441 Altacare	18,610.16	17,607.45	1,002.71
Total	45,532.03	38,637.92	6,894.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	257.58	1,062.88
	2114 County Metal Mines License Taxes	42,234.88	297,041.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,492.46	298,104.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	31,966.74	12,681.52
			2XX Personal Services - Employee Benefits	1,800.00	1,800.00
			6XX Supplies and Materials	9,254.80	14,310.74
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	1,531.20	1,260.00
			3XX Purchased Professional and Technical Services	0.00	9,200.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	1,462.16	1,082.63
			4XX Purchased Property Services	2,050.00	0.00
			5XX Other Purchased Services	42,000.00	0.00
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,520.14	5,056.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				91,585.04	45,391.43

Schedule Of Changes Worksheet					Fund Code 24
Beginning Fund Balance					285,508.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					298,104.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,391.43 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					538,222.27 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	305.78	301.93
	3290 State - Other State Grants	305.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>611.56</u>	<u>301.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	305.78
		7XX Property and Equipment Acquisition		0.00	4,095.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>4,400.78</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	4,696.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	301.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,400.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	597.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	135.00
	1920 Contributions/Donations from Private Sources	0.00	0.00
	1925 Innovative Education Payment	0.00	1.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>136.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	800.00	0.00
			6XX	Supplies and Materials	135.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					935.00	0.00

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					2,330.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					136.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,466.99 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 45

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	243,721.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>243,721.21</u>

Schedule Of Changes Worksheet

Fund Code 45

Beginning Fund Balance	243,721.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	243,721.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	5,812.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>5,812.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		0.00	5,812.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>5,812.96</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,812.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,812.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10,571.27	17,625.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,571.27</u>	<u>17,625.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	8,812.96
102	Dorothy Shaw				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	3,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,000.00</u>	<u>8,812.96</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	251,292.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,625.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,812.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	260,105.44	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	9,694.41	6,199.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	175,744.16	113,260.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,678.16	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	7,081.02	6,065.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

22 Jefferson County

0458 Cardwell Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,804.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,804.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,268.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,797.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,181.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	461.97

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0458-75930211

**** Recalculated ****

22 Jefferson County

0458 Cardwell Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,143.11	0.00	5,056.54	0.00	0.00
280	1XXX	2XX	2,109.32	0.00	0.00	0.00	0.00
280	1XXX	3XX	623.91	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	248.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,125.26	0.00	5,056.54	0.00	0.00

9,181.80

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



Trustees' Financial Summary

FY2015-16

Submit ID: 0458-75930211

**** Recalculated ****

22 Jefferson County

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Trustees' Financial Summary

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Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

22 Jefferson County

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Net Pension Liability FY2016

**Beginning
Balance**

Additions

Reductions

Ending Balance